



General Assembly

January Session, 2013

***Raised Bill No. 6567***

LCO No. 3912



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
(FIN)

***AN ACT CONCERNING ACCESS TO TAX RETURN INFORMATION IN  
PERSONNEL PROCEEDINGS.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Subsection (b) of section 12-15 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage*):

4 (b) The commissioner may disclose (1) returns or return information  
5 to (A) an authorized representative of another state agency or office,  
6 upon written request by the head of such agency or office, when  
7 required in the course of duty or when there is reasonable cause to  
8 believe that any state law is being violated, or (B) an authorized  
9 representative of an agency or office of the United States, upon written  
10 request by the head of such agency or office, when required in the  
11 course of duty or when there is reasonable cause to believe that any  
12 federal law is being violated, provided no such agency or office shall  
13 disclose such returns or return information, other than in a judicial or  
14 administrative proceeding to which such agency or office is a party

15 pertaining to the enforcement of state or federal law, as the case may  
16 be, in a form which can be associated with, or otherwise identify,  
17 directly or indirectly, a particular taxpayer except that the names and  
18 addresses of jurors or potential jurors and the fact that the names were  
19 derived from the list of taxpayers pursuant to chapter 884 may be  
20 disclosed by the Judicial Branch; (2) returns or return information to  
21 the Auditors of Public Accounts, when required in the course of duty  
22 under chapter 23; (3) returns or return information to tax officers of  
23 another state or of a Canadian province or of a political subdivision of  
24 such other state or province or of the District of Columbia or to any  
25 officer of the United States Treasury Department or the United States  
26 Department of Health and Human Services, authorized for such  
27 purpose in accordance with an agreement between this state and such  
28 other state, province, political subdivision, the District of Columbia or  
29 department, respectively, when required in the administration of taxes  
30 imposed under the laws of such other state, province, political  
31 subdivision, the District of Columbia or the United States, respectively,  
32 and when a reciprocal arrangement exists; (4) returns or return  
33 information in any action, case or proceeding in any court of  
34 competent jurisdiction, when the commissioner or any other state  
35 department or agency is a party, and when such information is directly  
36 involved in such action, case or proceeding; (5) returns or return  
37 information to a taxpayer or its authorized representative, upon  
38 written request for a return filed by or return information on such  
39 taxpayer; (6) returns or return information to a successor, receiver,  
40 trustee, executor, administrator, assignee, guardian or guarantor of a  
41 taxpayer, when such person establishes, to the satisfaction of the  
42 commissioner, that such person has a material interest which will be  
43 affected by information contained in such returns or return  
44 information; (7) information to the assessor or an authorized  
45 representative of the chief executive officer of a Connecticut  
46 municipality, when the information disclosed is limited to (A) a list of  
47 real or personal property that is or may be subject to property taxes in  
48 such municipality, or (B) a list containing the name of each person who

49 is issued any license, permit or certificate which is required, under the  
50 provisions of this title, to be conspicuously displayed and whose  
51 address is in such municipality; (8) real estate conveyance tax return  
52 information or controlling interest transfer tax return information to  
53 the town clerk or an authorized representative of the chief executive  
54 officer of a Connecticut municipality to which the information relates;  
55 (9) estate tax returns and estate tax return information to the Probate  
56 Court Administrator or to the court of probate for the district within  
57 which a decedent resided at the date of the decedent's death, or within  
58 which the commissioner contends that a decedent resided at the date  
59 of the decedent's death or, if a decedent died a nonresident of this  
60 state, in the court of probate for the district within which real estate or  
61 tangible personal property of the decedent is situated, or within which  
62 the commissioner contends that real estate or tangible personal  
63 property of the decedent is situated; (10) returns or return information  
64 to the (A) Secretary of the Office of Policy and Management for  
65 purposes of subsection (b) of section 12-7a, and (B) Office of Fiscal  
66 Analysis for purposes of, and subject to the provisions of, subdivision  
67 (2) of subsection (f) of section 12-7b; (11) return information to the Jury  
68 Administrator, when the information disclosed is limited to the names,  
69 addresses, federal Social Security numbers and dates of birth, if  
70 available, of residents of this state, as defined in subdivision (1) of  
71 subsection (a) of section 12-701; (12) pursuant to regulations adopted  
72 by the commissioner, returns or return information to any person to  
73 the extent necessary in connection with the processing, storage,  
74 transmission or reproduction of such returns or return information,  
75 and the programming, maintenance, repair, testing or procurement of  
76 equipment, or the providing of other services, for purposes of tax  
77 administration; (13) without written request and unless the  
78 commissioner determines that disclosure would identify a confidential  
79 informant or seriously impair a civil or criminal tax investigation,  
80 returns and return information which may constitute evidence of a  
81 violation of any civil or criminal law of this state or the United States to  
82 the extent necessary to apprise the head of such agency or office

83 charged with the responsibility of enforcing such law, in which event  
 84 the head of such agency or office may disclose such return information  
 85 to officers and employees of such agency or office to the extent  
 86 necessary to enforce such law; (14) names and addresses of operators,  
 87 as defined in section 12-407, to tourism districts, as defined in section  
 88 10-397; (15) names of each licensed dealer, as defined in section 12-285,  
 89 and the location of the premises covered by the dealer's license; (16) to  
 90 a tobacco product manufacturer that places funds into escrow  
 91 pursuant to the provisions of subsection (a) of section 4-28i, return  
 92 information of a distributor licensed under the provisions of chapter  
 93 214 or chapter 214a, provided the information disclosed is limited to  
 94 information relating to such manufacturer's sales to consumers within  
 95 this state, whether directly or through a distributor, dealer or similar  
 96 intermediary or intermediaries, of cigarettes, as defined in section 4-  
 97 28h, and further provided there is reasonable cause to believe that such  
 98 manufacturer is not in compliance with section 4-28i; (17) returns,  
 99 which shall not include a copy of the return filed with the  
 100 commissioner, or return information for purposes of section 12-217z;  
 101 [and] (18) returns or return information to the State Elections  
 102 Enforcement Commission, upon written request by said commission,  
 103 when necessary to investigate suspected violations of state election  
 104 laws; and (19) returns or return information for purposes of, and  
 105 subject to the conditions of, subsection (e) of section 5-240, as amended  
 106 by this act.

107 Sec. 2. Section 5-240 of the general statutes is amended by adding  
 108 subsection (e) as follows (*Effective from passage*):

109 (NEW) (e) (1) As provided in subsection (b) of section 12-15, as  
 110 amended by this act, the Commissioner of Revenue Services may,  
 111 subject to such terms and conditions as said commissioner may  
 112 prescribe, disclose return or return information, as defined in said  
 113 section 12-15, in connection with a personnel proceeding, including  
 114 any administrative or judicial proceedings related thereto, involving  
 115 an employee or former employee of the Department of Revenue

116 Services, if said commissioner determines that such information is  
117 relevant and material to such proceeding. Return and return  
118 information disclosed under this subsection shall be used only for  
119 purposes of and to the extent necessary in such proceeding and shall  
120 not be further disclosed by any person involved in such proceeding.

121 (2) Any person who violates any provision of this subsection shall  
122 be fined not more than one thousand dollars or imprisoned not more  
123 than one year, or both.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-15(b)
Sec. 2	<i>from passage</i>	5-240

Section 1	<i>from passage</i>	12-15(b)
Sec. 2	<i>from passage</i>	5-240

***Statement of Purpose:***

To allow the limited disclosure of return and return information in state personnel proceedings involving current or former employees of the Department of Revenue Services.

***[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]***